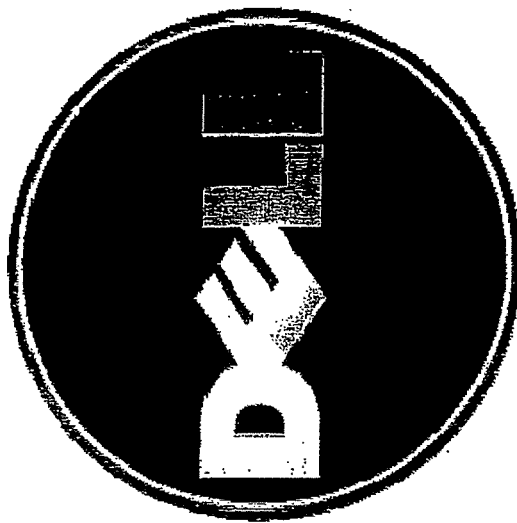


EXHIBIT J

Q2 FY09 SMB SALES COMPENSATION PLAN



Americas Compensation & Benefits

Effective June 2, 2008

"Dell reserves the right to amend, change, cancel or make exceptions to these rules at its discretion. Changes or modifications may be made before, during, or after a period for which incentive compensation is paid, except where prohibited by law. Dell also reserves the right to reduce, modify, or withhold incentive compensation based on an individual's performance or conduct, or because of management modification due to business circumstances. Such changes may result in an increase or decrease of incentive compensation for any period. These rules do not alter the at-will nature of your employment with Dell."

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APPENDIX A: SPIFS/CONTESTS

The Below Eligibility Requirements apply to SPIFs/Contests:

- ☐ Only regular, full-time Dell sales employees are eligible for SPIFs, sales contests, and recognition programs. Only inside sales reps and inside sales managers will be eligible for SPIFs.
- ☐ Interns, temporary and contract workers are not eligible for SPIFs, sales contests, and recognition programs.
- ☐ An intern or temporary or contract worker who is hired as a regular Dell employee becomes eligible for SPIFs, sales contests, and recognition programs as of the date of hire.
- ☐ Participation in any sales incentive program while employed by Dell, Inc. does not constitute a contract of employment between the employee and Dell. Employment at Dell remains on an at-will basis.
- ☐ Employees who resign or leave Dell prior to payout are not eligible for the SPIF or contest.

SPIF/Contest Payout Rules:

- ☐ Sales reps with core attainment less than 80% will not receive a SPIF payout.
- ☐ SPIFs will only be available to inside sales reps and inside sales managers.
- ☐ Guarantees and floors only apply to COIN\$ attainment; they do not apply to SPIF calculations and payouts.
- ☐ Per the discretion

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